3. (Amended) The device of claim 4, wherein the transparent conductive material includes indium zinc oxide (IZO).

4. (Amended) An in-plane switching liquid crystal display device comprising:

a gate line on a first substrate;

a data line on the first substrate, the data line being perpendicular to the gate line;

a common line on the first substrate, the common line being parallel with the gate line and being formed of a metal;

a pixel electrode and a common electrode on the first substrate, the pixel and common electrodes being formed of a transparent conductive material; and

a liquid crystal layer between the first and second substrates, wherein the common electrode is alternating with and being parallel to the pixel electrode; and

an auxiliary common line on the first substrate, the auxiliary common line being connected with the common electrode, wherein the common electrode is formed on the substrate like the gate line.

7. (Amended) The device of claim 4, wherein the common line includes a material selected from a group consisting of chromium (Cr), aluminum (Al), aluminum alloy (Al alloy), molybdenum (Mo), Tantalum (Ta), tungsten (W), antimony (Sb), and an alloy thereof.

8. (Amended) The device of claim 4, further comprising a first alignment layer on the first substrate.

9. (Amended) The device of claim 8, wherein the first alignment layer is selected from a group consisting of polymide and photo-alignment material.

10. (Amended) The device of claim 4, further comprising a thin film transistor at an intersection of the gate and data lines.

12. (Amended) The device of claim 4, further comprising a gate-insulating layer over the gate line.

17. (Twice Amended) An in-plane switching Liquid Crystal Display (LCD) device, comprising:

a first substrate and a second substrate

a gate line on the first substrate;

a metal common line on the first substrate, the common line parallel to the gate line.

a data line on the first substrate, the data line being perpendicular to the gate line;

a common electrode on the first substrate;

a thin film transistor having a gate electrode, a source electrode and a drain electrode formed on the first substrate;

a liquid crystal layer interposed between the first and second substrates;

a pixel electrode contacting the drain electrode of the thin film transistor; and

wherein, the pixel and common electrodes are formed of a transparent conductive material and the common electrode is formed on the substrate like the gate line.

35. (Twice Amended) An in-plane switching Liquid Crystal Display (LCD) device, comprising:

a first substrate and a second substrate;

a gate line on the first substrate;

a metal common line on the first substrate, the common line parallel to the gate line.